

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS**

In re

**TOP LINE GRANITE DESIGN, INC.,
Debtor**

**Chapter 7
Case No. 22-40216-EDK**

TRUSTEE'S APPLICATION TO EMPLOY ACCOUNTANT

NOW COMES Steven Weiss, Trustee, through his counsel, and hereby seeks authority to employ Wesler & Associates (the "Accountants") as accountant for the Trustee and the estate, to prepare returns related to "ERC" credits, file tax returns for the estate, and to provide accounting services. In support thereof, the Trustee respectfully states as follows:

1. On March 25, 2022 Top Line Granite Design, Inc. (the "Debtor") filed a petition for relief under Subchapter V of Chapter 11 of the Bankruptcy Code with this Court.
2. Steven Weiss was appointed as Subchapter V trustee.
3. On April 28, 2023 this Court entered an order removing the Debtor as debtor-in-possession, pursuant to 11 U.S.C. § 1183(b)(5).
4. On June 29, 2023 the case was converted to Chapter 7, and the Trustee was appointed as Chapter 7 Trustee in this case.
5. The matters set forth herein constitute core proceedings pursuant to 28 U.S.C. § 157(b)(2)(A).

6. The Trustee will need the services of an accountant for a number of reasons. First, the Trustee believes that the Debtor may be entitled to significant rebates under the Economic Recovery Act (the “ERC’s”). This requires the filing of various returns with the Internal Revenue Service. Second, the Debtor operated in Chapter 11 for over a year, and tax returns will need to be filed for those periods. Third, the Trustee is in the process of selling assets of the Debtor. As a result, it will be necessary to file state and federal income tax returns for the Debtor and the bankruptcy estate.

7. The Trustee wishes to employ Wesler & Associates to review the financial matters concerning the estate's tax benefits and liabilities, and to prepare all necessary tax returns on behalf of the Debtor and the bankruptcy estate.

8. The Trustee believes that the Accountants, located in Kalamazoo, Michigan, are experienced in the preparation of tax returns of the type necessary to be prepared in this matter, particularly the pursuit of the ERC’s. The current hourly rates charged by the firm are as follows: Cheryl Wesler, \$295.00; Kristin Lytle, \$225.00; and support staff, \$150.00.

9. The firm does not represent or hold any interest adverse to the Debtor or to the estate. An affidavit concerning the Accountants’ lack of any interest in the case is submitted herewith.

10. The Trustee believes that the Accountants’ services are necessary to administer the estate and recover the ERC’s and that to the extent that any secured creditor has a perfected lien on such recoveries, the fees and expenses necessary to recover these credits is compensable from the proceeds pursuant to 11 U.S.C. § 506(c).

WHEREFORE, the Trustee respectfully prays:

1. That he be authorized to employ Wesler & Associates, as accountants to the Chapter 7 estate to provide services required by the Trustee; and
2. For such further relief as this Court deems just and proper.

Respectfully submitted this 10th day of July, 2023.

STEVEN WEISS, TRUSTEE

By: /s/ Steven Weiss, Trustee
Steven Weiss, Esquire
BBO# 545619
Shatz, Schwartz and Fentin, P.C.
1441 Main Street, Suite 1100
Springfield, MA 01103
(413) 737-1131
(413) 736-0375 (facsimile)
sweiss@ssfpc.com

22\0137\application employ acct.1601

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS

In re
TOP LINE GRANITE DESIGN, INC.,
Debtor

Chapter 7
Case No. 22-40216-EDK

AFFIDAVIT OF ACCOUNTANT

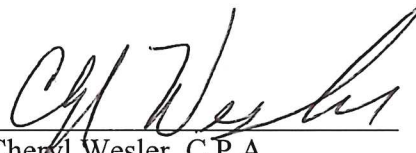
NOW COMES Cheryl Wesler and respectfully states the following under oath:

1. The undersigned is President of Wesler & Associates, with an address at P.O. Box 19016, Kalamazoo, MI 49019.
2. Neither I nor any member of my firm holds or represents any interest adverse to the estate of the abovenamed Debtor.
3. My and my firm's connections with the Debtor, any creditor, or other party in interest, their respective attorneys and accounts as follows: None.
4. I and each member of my firm is a "disinterested person" as that term is defined in 11 U.S.C. §101(14).
5. I have not agreed to share with any person except members of my firm the compensation to be paid for services rendered in this case except as follows: **None**.
6. I have received a retainer in this case in the amount of \$ **None**, which sum, on information and belief, was generated by the Debtor from: N/A.

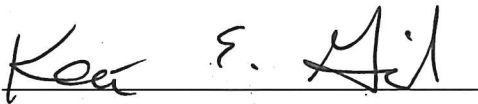
7. I shall amend this statement immediately upon my learning that (A) any of the within representations are incorrect or (B) there is any change of circumstances relating thereto.

8. I have reviewed the provisions of M.L.B.R. 20161.

Dated this 7th day of July, 2023.

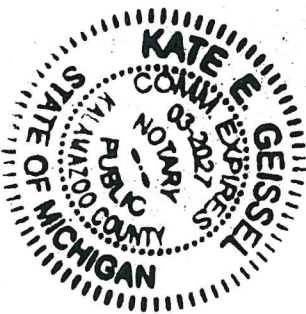

Cheryl Wesler, C.P.A.

On this 7 day of July, 2023 before me, the undersigned notary public, personally appeared Cheryl Wesler, proved to me through satisfactory evidence of identification, namely the person was known to me, to be the person whose name is signed on the preceding or attached document and acknowledged to me that such person signed it voluntarily as such person's free act and deed for its stated purpose.



(sign and stamp)

22\0137\affidavit.acct



UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS

In re

TOP LINE GRANITE DESIGN, INC,
Debtor

Chapter 7
Case No. 22-40216-EDK

DECLARATION ELECTRONIC FILING


PART I - DECLARATION OF PETITIONER

I Cheryl Wesler, C.P.A., *hereby declare(s) under penalty of perjury* that all of the information contained in the **AFFIDAVIT OF ACCOUNTANT** (singly or jointly the "Document"), filed electronically, is true and correct. I understand that this *DECLARATION* is to be filed with the Clerk of Court electronically concurrently with the electronic filing of the Document. I understand that failure to file this *DECLARATION* may cause the Document to be struck and any request contained or relying thereon to be denied, without further notice.

I further understand that pursuant to the Massachusetts Electronic Filing Local Rule (MEFLR)-7(a) all paper documents containing original signatures executed under the penalties of perjury and filed electronically with the Court are the property of the bankruptcy estate and shall be maintained by the authorized CM/ECF Registered User for a period of five (5) years after the closing of this case.

Dated: July 7, 2023

Signed:


Cheryl Wesler (Affiant)

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS

In re:

TOP LINE GRANITE DESIGN INC.,

Debtor.

Chapter 7

Case No. 22-40216 (EDK)

CERTIFICATE OF SERVICE

I, Steven Weiss, Trustee, hereby certify that, as of the date hereof, I have caused a copy of the **Application to Employ Accountant** to be served by E-mail, and by electronic notification (EN), as indicated, upon the interested parties listed below, and any other parties receiving electronic notification in this case.

Office of the United States Trustee

446 Main Street, 14th Floor

Worcester, MA 01608

USTPRegion01.WO.ECF@USDOJ.GOV ; lisa.d.tingue@usdoj.gov (EN)

Alan L. Braunstein on behalf of Debtor Top Line Granite Design Inc.

abraunstein@riemerlaw.com, ahall@riemerlaw.com; ndailey@riemerlaw.com

Macken Toussaint on behalf of Debtor Top Line Granite Design Inc.

mtoussaint@riemerlaw.com, ndailey@riemerlaw.com; ahall@riemerlaw.com

Andrew G. Lizotte on behalf of Creditor Edmilson Ramos

agl@murphyking.com,

bankruptcy@murphyking.com; aspanos@murphyking.com; ddk@murphyking.com; agl@murphyking.com; ecf-72a6723957cc@ecf.pacerpro.com; imccormack@murphyking.com

John M. McAuliffe on behalf of Interested Party FGC EPC, LLC

john@jm-law.net, lane@jm-law.net

Thomas Tavenner, Esquire

ttavenner@dfllp.com

Top Line Granite Design Inc.

carolline@toplinegranitedesign.com; e.ramos@toplinegranitedesign.com;

lucianaoliveira@toplinegranitedesign.com (E- Mail)

Peter J. Nicosia, Esq.
 Nicosia & Associates, PC
 P.O. Box 721, 259 Middlesex Rd.
 Tyngsboro, MA 01879
nicosia@nicosia-associates.com (E-Mail)

DIP LENDER:

Legalist
 Monica Kirkpatrick
 Remy Cipriano
 Faith Ecleo
 58 West Portal Ave #747
 San Francisco, CA 94127
monica@legalist.com (E-Mail)
remy@legalist.com
faith@legalist.com

NOTICE OF APPEARANCE:

Michael Van Dam, Esq
 Van Dam Law LLP
 233 Needham Street, Suite 540
 Newton, MA 02464
mvandam@vandamlawllp.com (EN)
 (counsel for Avidia Bank)

Philip F. Coppinger, Esq.
 P.O. Box 20354
 Worcester, MA 01602
ECF@coppingerlaw.com (EN)
 (counsel for Learmar Industries, Inc.)

Cheryl Deshaies, Esq.
 Cheryl C. Deshaies, Attorney at Law
 24 Front Street, Suite 111
 P.O. Box 648
 Exeter, NH 03856
cdeshaies@deshaieslaw.com (EN)
 (counsel for Hyquality Tools, LLC)

Paul G. Crochiere Esq.
 Regnante Sterio LLP
 401 Edgewater Place, Suite 630
 Wakefield, MA 01880-6210
pcrochiere@regnante.com (EN)
 (counsel for Enterprise Bank & Trust Company)

Zann Welch
 Claims Processor
 Bankruptcy Servicer for Ally Bank
 AIS Portfolio Services, LP
 4515 N. Santa Fe Ave. Dept. APS
 Oklahoma City, OK 73118
ECFNotices@aisinfo.com (E-Mail)

Anthony F. Giuliano, Esq.
 Eleny De Jesus
 Giuliano Law, P.C.
 445 Broadhollow Road, Suite 25
 Melville, NY 11747
 email - afg@glpcny.com (E-Mail)
 (counsel for ROC Funding Group)

William J. Delaney, Esq.
 Cohn & Dussi LLC
 536 Atwells Avenue, Suite 1
 Providence, RI 02909
wdelaney@cohnanddussi.com, drogala@blaislaw.com (EN)
 (counsel for First Citizens Bank & Trust Company,
 Assignee of ENGS Commercial Finance Co.,)

John M McAuliffe
 McAuliffe & Associates, P.C.
 (counsel for FGC EPC, LLC)
john@jm-law.net , lane@jm-law.net (EN)

Andrew G. Lizotte, Esq.
 (counsel for Edmilson Ramos)
agl@murphyking.com; bankruptcy@murphyking.com (EN)

SENIOR SECURED CREDITORS AND SBA:

Avidia Bank
 Stephen McAndrew
 42 Main Street

Hudson, MA 01749
s.mcandrew@avidiabank.com (E-Mail)

Vickie Anderson
 CIT Associate
 CIT BANK a division of First Citizen Bank
 (assignee of ENG Commercial Finance)
 10201 Centurion Parkway N
 Suite 100
 Jacksonville FL 32256
vickie.anderson@cit.com ; terrielyn.lawson@cit.com ; staceygray@aol.com (E-Mail)

Enterprise Bank
 Denise Aggott
 222 Merrimack Street
 Lowell MA 01852
Denise.Aggott@ebtc.com; Elizabeth.Frangiosa@ebtc.com (E-Mail)

U.S. Small Business Administration
 200 W. Santa Ana Blvd., Suite 740
 Santa Ana, CA 92701
garrett.lenox@sba.gov (E-Mail)

U.S. Small Business Administration
 10 Causeway Street, Room 265
 c/o Casey Sieck
 Boston, MA 02222
casey.lyonssieck@sba.gov ; Alix.Howie@sba.gov (E-Mail)

Meghan Hudson
 Commercial Loan Service
 Center 504 Liquidation Division
LRSC.504Liquidation@sba.gov

Kim Legere
 Vice President- Portfolio Manager
 Bay Colony Development Corp.
klegere@baycolony.org

United States Attorney
 United States Attorney
 John Joseph Moakley United States Federal Courthouse
 One Courthouse Way, Suite 9200
 Boston, MA 02210

Attorney General of the United States

US Department of Justice
 950 Pennsylvania Avenue, NW
 Washington, District of Columbia 20530

Philip F. Coppinger on behalf of Creditor Learmar Industries, Inc.
ECF@coppingerlaw.com

Paul G. Crochiere on behalf of Creditor Enterprise Bank & Trust Company
pcrochiere@regnante.com

William Joseph Delaney on behalf of Creditor First Citizens Bank & Trust Company a/k/a CIT Bank NA
wdelaney@cohnanddussi.com, drogala@blaislaw.com

William Joseph Delaney on behalf of Creditor First-Citizens Bank & Trust Company, Assignee of ENGS Commercial Finance Co.
wdelaney@cohnanddussi.com, drogala@blaislaw.com

Cheryl Deshaies on behalf of Creditor Hyquality Tools, LLC
cdeshaies@deshaieslaw.com

Mark Esposito on behalf of Trustee Steven Weiss
mesposito@ssfpc.com, astephan@ssfpc.com

Jennifer L. Joubert on behalf of Creditor Toyota Lease Trust
jjoubert@mlg-defaultlaw.com, jjoubert@ecf.courtdrive.com

Raquelle Kaye on behalf of Creditor Small Business Administration
raquelle.kaye@usdoj.gov, USAMA.bankruptcy@usdoj.gov

Richard King
USTPRegion01.WO.ECF@USDOJ.GOV

Amber Kovach on behalf of Creditor Angela Cagianno
akovachbk@yahoo.com, talbot.amberb111004@notify.bestcase.com

Michael Lushan on behalf of Creditor Ally Bank, c/o AIS Portfolio Services, LP
lushan@lushlaw.com

Stephen G. Murphy on behalf of Creditor Massachusetts Department Of Revenue
murphys@dor.state.ma.us

20 Largest Creditors

Allegheny Contract Flooring
36 Holton Street
Winchester, MA 01890
csarro@alleghenycontract.com (E-Mail)

Arbella Insurance Group
P.O. Box 6699227
Quincy, MA 02269

Avidia Bank
[see secured creditors]

Bay Colony Development Corp
Kim Legere, VP
230 Third Avenue, 1st Floor
Waltham, MA 02451
klegere@baycolony.org; (E-Mail)
Alix Howe, Esq.
Alix.Howie@sba.gov (E-Mail)

Bay Colony Development Corp
U.S. Small Business Administration
10 Causeway Street, Room 265
c/o Casey Sieck
Boston, MA 02222
casey.lyonssieck@sba.gov (E-Mail)

First Citizens Bank
CIT Bank, a division of First Citizens Bank (assignee of ENG Commercial Finance)
c/o Vickie Anderson
10201 Centurion Parkway N, Suite 100
Jacksonville, FL 32256
vickie.anderson@cit.com; terilyn.lawson@cit.com (E-Mail)

First Citizens Bank & Trust Company
P.O. Box 593007
San Antonio, TX 78259
staceygray@aol.com (E-Mail)

Cohn & Dussi, LLC
Attn: Christian Menzi
68 Harrison Ave., Suite 502
Boston, MA 02111
dveerman@cohnanddussi.com; cmanzi@cohnanddussi.com;
aglaab@cohnanddussi.com (E-Mail)

Commonwealth of Massachusetts
Department of Revenue
P.O. Box 7090
Boston, MA 02204
Matthew Cote
cotem@dor.state.ma.us (E-Mail)

Easy Way Landscaping, Inc.
767 Central Street
Lowell, MA 01852
contact@easywaylandscaping.com (E-Mail)

Global Stone
102 Wightman St.
North Chelmsford, MA 01863
lucianaoliveira@toplinegranitedesign.com (E-Mail)

Gramafal Granitos e Marmores Falqueto
Rod BR 262s/n - **KM**
104 Bananeiras Venda Nova do Imigrantes
ES, Brazil 2937
iones@gramafal.com (E-Mail)

Granite and Marble Depot, Inc.
15 Old Flanders Road
Westborough, MA 01581
roger@gmdepot.com (E-Mail)

Guidone USA, Inc.
263 E. Oak Street
Morae Helena, GA 31055
edinete.santiago@guidoni.com.br; edinete@guidoni.com.br;
g.financial@guidoni.com.br (E-Mail)

KPStone Tools
62 Newton Ave
Plainville, CT 06062
kpstonetool@yahoo.com (E-Mail)

Manuel P. Costa
530 Lowell Street
Andover, MA 01810
Manuel.andover@hotmail.com (E-Mail)

Mendonca & Partners, CPA L.L.C.
1030 Salem Road
Township, NJ 07083
HMendonca@mpcpallc.com (E-Mail)

Moxtra Import & Export LLC
120 Main Street
Milford, MA 01757

MS International, Inc.
1080 University Ave.
Norwood, MA 02062
shamin@msisurfaces.com (E-Mail)

National Grid
300 Erie Boulevard West
Syracuse, NY 13202
Bankruptcy@NationalGrid.com (E-Mail)

Patrick Rygiel
17 Laurie Lane
Lowell, MA 01854

Town of Tyngsboro
Tax Office
25 Bryants Lane
Tyngsboro, MA 01879
ishifres@tyngsboroughma.gov (E-Mail)

US Quartz & Stones Inc.
43 Brunswick Ave, Suite 1
Woodbridge Township, NJ 08861
info@usquartzandstones.com (E-Mail)

Way2Go Cargo Corp.
P.O. Box 4001
Boynton Beach, FL 33424
raphael@w2g-log.com (E-Mail)

Sherburne Lumbar
David LaRiviere Enterprises, Inc. (dba Sherburne Lumbar)
56 Coburn Road
Tyngsboro, MA 01879
sherburnelumber@verizon.net (E-Mail)

Wells Fargo Vendor Financial Services, LLC
(assignee of Konica Minolta Premier Fin.)
Attn: Kimberly Park
1010 Thomas Edison Blvd SW
Cedar Rapids, IA 52404
Kimberly.M.Park@wellsfargo.com (E-Mail)

Associated Employers Insurance
A.I. M. Mutual
34 Seymour Street
Tonawanda, NY 14150
tylerhughes@commercialcollection.com (E-Mail)